

# CLIENT ALERT

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## DW China Update (29th Edition)

### DW中国团队简报(第29期)

#### Employers' Top Ten 10 Burning Questions About the Families First Coronavirus Response Act Answered

#### 有关《家庭优先冠状病毒因应法》雇主亟待解决的10个问题的解答

In light of the [Families First Coronavirus Response Act, H.R. 6201](#) (FFCRA) passing into law, we put together a top ten list of questions employers have about the FFCRA.

随着《家庭优先冠状病毒因应法案》H.R. 6201 (FFCRA), 签署成为法律, 我们将雇主想要了解的十大有关FFCRA的问题汇总在一起供大家参考。

#### 1. What are the expansions for employers that require them to provide certain time off /payment benefits to employees? 法案下要求雇主向雇员提供一定的休假或福利报酬有哪些扩展?

There are two protections, or rather, benefit carve-outs for eligible employees under the FFCRA: (1) the Emergency Family and Medical Leave Expansion Act (FMLA Expansion); and (2) the Emergency Paid Sick Leave Act.

FFCRA对符合条件的员工提供两种保护, 或者说是特殊福利: (1) 《紧急家庭和病假扩展法》(FMLA 扩展法案); 和 (2) 《紧急带薪病假法》。

Each have their own eligibility requirements and differ in how they work, so understanding the differences between the two is critical to proper application.

每一个法案对符合资格的员工都有自己的要求, 且他们运作的方式也不同。因此了解两者之间的差异对于正确运用这两种法案至关重要。

#### 2. What size of employer do each of the acts apply? 每一种法案下对雇主的规模的要求

Both apply to employers with fewer than 500 employees, but in the case of a public agencies, those employing one or more employees.

两种法案都适用于雇员少于500人的雇主, 但是如果雇主为公共机构, 则雇主需雇佣一名或更多雇员。

#### 3. What about small business, i.e., those with 50 or fewer employees?

如果是小型企业, 即雇员少于50人的企业?

The FFCRA would apply to employers with 50 or fewer employees, which is a departure for FMLA benefits.

FFCRA将适用于雇员人数少于或等于50人的雇主, 这与FMLA福利规定不同。

However, both the FMLA Expansion and the Emergency Sick Leave Act include provisions that the Secretary of Labor has the authority to issue regulations, for good cause, that exempt small businesses with fewer than 50 employees. In the FMLA Expansion, the Secretary of Labor may exempt small businesses from providing public health emergency leave when the imposition of such would jeopardize the viability of the business as a going concern. In the Emergency Sick Leave Act, the Secretary of Labor may exempt small businesses from the qualifying reason of an employee having to be on leave to care for a minor child in the event of a school closure or day care provider impossibility when the imposition of such requirements would jeopardize the viability of the business as a going concern.

然而FMLA扩展法案和《紧急带薪病假法》均包含了美国劳动部长有权出于正当理由颁布可豁免雇员少于50人的小型企业法规的规定。在FMLA扩展法案中, 劳工部长可以豁免小型企业提供有关公共卫生紧急假期的规定, 如果实施这些规定会危及企业的生存能力。在《紧急带薪病假法》下, 劳工部长可以豁免小型企业向员工提供假期以照顾由于员工子女所在学校或托儿机构关闭或无法提供服务, 该员工需要照顾其子女而休假的规定, 如果实施这些规定会危及企业的生存能力。

The Secretary of Labor is to issue regulations by March 25, 2020, which, hopefully will provide more information to small businesses about the application of these exceptions.

美国劳工部长将在2020年3月25日之前发布法规, 希望该法规将为小型企业提供更多有关这些豁免的适用信息。

#### 4. When does FFCRA go into effect and how long does it last? FFCRA法案将于何时生效且持续多长时间?

It will go into effect no later than 15 days after the President signed it on March 18, 2020, which is April 2, 2020.

它们将在总统于2020年3月18日签署该法案的15天内生效, 即2020年4月2日。

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## 5. Is the FFCRA retroactive to cover time missed from work prior to the President's signature?

FFCRA是否具有追溯力，以弥补总统签署之前因工作而错过的休假时间？

No. 没有。

## 6a. What does the FMLA Expansion require employers to do? FMLA扩展法案要求雇主做什么？

The FMLA Expansion is covered by Division C of the FFCRA. It allows that eligible employees may take FMLA leave for a "qualifying need related to a public health emergency," which means that the employee is unable to work (or telework) in order to care for the employee's own son or daughter under 18 years old because the child's school or place of care has been closed or the child care provider of the child (e.g., someone who receives compensation for providing child care services on a regular basis) is unavailable, due to a public health emergency.

FMLA扩展法案属于FFCRA的C部分。它允许符合因有 "与公共卫生紧急情况有关的合理需要"的雇员进行休假。该需要指的是出于公共卫生危机，员工子女所在的学校或托儿所已经关闭或托儿服务的提供者(例如，因提供定期托儿服务而获得补偿的个人)无法工作，雇员为了照顾其自己不满18岁的子女而无法工作(或远程工作)。

To be eligible, an employee must have been employed for at least 30 calendar days by the employer from whom leave under the FFCRA is requested, which is significant reduction in working time required for benefits from the 1-year / 1,250 hour requirement in the pre-amended FMLA.

要成为符合资格的雇员，根据FFCRA的休假要求，该雇员必须已经为雇主工作了至少30日，这个要求较修订前的FMLA规定，即一年/1,250小时的工作时间要求，已经大幅降低。

The first 10 days of the leave are unpaid; however, during that period, employees would be able to utilize any employer-provided sick leave balances that they might have. (They also may be able to use the sick leave entitlement provided under the Emergency Sick Leave Act discussed below). After that 10-day period, the employer will have to pay the employee at least 2/3 the employee's regular rate of pay for the hours the employee was or would have been normally scheduled to work. There is a cap, however, and that cap is that the employee cannot receive more than \$200 a day or \$10,000 in the aggregate for the entire duration of the leave.

休假的前十天为无薪；然而，在这期间，雇员能够使用他们所拥有的雇主提供的病假余额。(他们也可以使用下文将讨论的《紧急病假法案》规定的病假权利)。在这10天的期限之后，雇主则需按雇员平时正常的工作时间安排向其支付至少三分之二的正常工资。然而该工资数有一个上限，该上限为该雇员每天所收到的工资不能高于200美金或在整个休假期间所受到的工资总数不得高于1万美金。

### Hourly Employee Example 按小时领取工资的员工例子

An employee's child's school has been shut down by government closure since March 16, 2020 and the employee, who earns \$18 an hour and regularly works 8 hours a day and 40 hours a week, took off work that day to care for the employee's under 18-year-old daughter. The FFCRA becomes effective by April 2, 2020. The employee's 10-day unpaid leave period is from April 2, 2020 through April 12, 2020 during which time the employee may use other sick leave and paid time off entitlements as the employee has available. As of April 13, 2020, the employee may receive reimbursement of \$96 a day (2/3 the \$144 the employer would have paid if the employee would have worked). The child's school is closed until the end of the school year (would be different if the leave is for a child care impossibility), May 29, 2020, meaning the employer would be responsible for paying the employee for 34 days for a total of \$3,264.00.

自2020年3月16日起，一个雇员小孩的学校因政府关闭而关闭，且该员工的时薪为18美元，每天工作8小时，每周工作40小时。该员工于3月16日当天开始休假以照顾他不满18岁的女儿。FFCRA将于2020年4月2日生效。则该员工的10天无薪假期为2020年4月2日至2020年4月12日，在此期间，该员工可以使用其所拥有的其他的病假和带薪休假的权利。从2020年4月13日起，该员工可以收到一天96美元的补助(即如果其正常工作收到的144美元的三分之二)。该雇员小孩的学校将持续关闭至学年结束，即2020年5月29日(如果休假原因为无法获得托儿服务，则情况会有所不同)，这意味着雇主将有义务向雇员支付34天总共3,264美元。

### Salaried Employee Example 带薪员工例子

Using the same dates, but changing the scenario using a salaried employee who earns a \$60,000 annual salary, beginning April 14, 2020, the employer would pay the employee \$153.84 a day (the employee's regular rate would be \$28.85 and 2/3 that rate for 8 hours a day would be \$153.84). If the child's school (would be different if the leave is for a child care impossibility) is closed until the end of the school year, May 29, 2020, the employer would be responsible for paying the employee for 34 days for a total of \$5,230.56.

使用上述相同日期作为例子，但变为一个年薪为6万美金的员工，自2020年4月14日起，雇主需要向员工支付153.84美金/天（该雇员的小时费率为28.85/小时，则每天工作8小时所挣工资的三分之二为153.84/天）。如果该雇员小孩的学校将持续关闭至学年结束，即2020年5月29日（如果休假原因为无法获得托儿服务，则情况会有所不同），这意味着雇主将有义务向雇员支付34天总共5,230.56美元。

When an employee's schedule varies from week to week and the employer is unable to determine with certainty the number of hours the employee would have worked had the employee not taken leave, the employer would take a number equal to the average number of hours the employee was scheduled to work over the 6-month period ending on the date on which the employee takes leave, including hours for which the employee took leave of any type.

如果员工的日程安排每周不同，并且雇主无法确定如果员工未请假，其所将的工作时间，那么雇主需要计算该雇员在请假当日之前6个月的工作时间的平均值，包括该员工所休的任何假期的小时数。

However, if the employee did not work over such a period, the reasonable expectation would be the average number of hours per day that the employee would normally be scheduled to work at the time the employee was hired.

然而，如果该员工在上述时段内没有工作，那么合理的预期则为该员工被录用之时通常每天安排工作的平均小时数。

Employees are to provide employers notice of the need for this leave as soon as practicable.

员工应在切实可行的范围内尽快向雇主发出请假通知。

## **6b. Are employers required to restore employees to their original positions?**

雇主是否需要将雇员恢复到原来的岗位？

Yes, with the exception of employers with fewer than 25 employees in certain circumstances. For employers with fewer than 25 employees, if the employee's position no longer exists due to economic conditions or other changes in the operating conditions of the employer that affect employment and that are caused by a public health emergency during the period of leave, then they do not have to restore the employee's employment. However, the employer must make reasonable efforts to restore the employee to an equivalent position.

需要，但是对于雇员少于25人的企业在一定情况下有例外。对于雇员少于25名的企业，如果由于经济状况或雇主的工作条件的变化而影响雇员的就业并且在休假期间因公共卫生突发事件而导致该雇员的职位不再存在，则雇主不一定必须恢复该雇员的岗位。但是，雇主必须做出合理的努力以恢复该雇员至同等的职位。

## **6c. Are any employees exempt from the FMLA Expansion?**

是否有雇员可以豁免于FMLA扩展法案？

Yes. If the employee is a health care provider or emergency responder, the employer may elect to exclude the employee from the FMLA leave extension allowance.

有。如果该雇员为医疗服务人员或紧急救护人员，则雇主可以选择将该雇员排除在FMLA假期延期津贴之外。

## **6d. Can the employer require employees to substitute other leave?**

雇主是否可以要求雇员使用其他替代假期？

No, but an employer may offer the employee the option to substitute any accrued vacation leave, personal leave or other leave for the unpaid leave portion of the allowance, which, in application, could mean that during the 10-day waiting period, the employee could receive full wages as opposed to the 2/3 benefit amount.

不能，但是雇主可以为雇员提供选择，将任何累计假期，个人假期或其他假期作为无薪假期的替代，这在实际应用当中意味着在10天的无薪等待期内，雇员可以获得全额工资，而不是三分之二的福利工资。

## **6e. Does the employer have to continue employee benefits during the leave?**

雇主需要在员工休假期间继续提供员工福利吗？

Nothing was added or changed to the FMLA on this issue via the FFCRA, so employers will have to continue benefits just like they are required to do under the pre-amended FMLA requirements.

由于FFCRA在这个问题上并未对FMLA进行任何修改或添加，所以雇主将不得不继续提供员工福利，就像根据FMLA修订之前所要求做的一样。



**6f. Does the employee have to provide notice, just as required under the employer's FMLA policy?**  
雇员需要像在FMLA政策下一样向雇主发出通知吗？

Yes. If the employee's need for leave is foreseeable, the employee must provide as much notice as possible.  
是的，如果雇员的假期需要是可预见的，则雇员必须尽可能向雇主提供通知。

**7a. What does the Emergency Paid Sick Leave Act require an employer to do?**  
《紧急状态带薪病假法》要求做些什么？

The Emergency Paid Sick Leave Act is provided for in Division E of the FFCRA. It states that employers must provide paid sick time immediately (as opposed to the 10-day waiting period in the FMLA Expansion) to an employee if the employee is unable to work (or telework) because of one of the following reasons:

《紧急带薪病假法》属于FFCRA的E部分。它要求雇主必须立即向员工提供带薪病假，如果该员工由于以下几个原因不能工作(或远程工作)：

- The employee is subject to a Federal, State or local quarantine or isolation order related to COVID-19.  
该员工受制于与新冠病毒疫情相关的联邦、州或地方检疫或隔离令。
- The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.  
出于对新冠病毒有关的顾虑，医护人员已建议该员工进行自我检疫。
- The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.  
员工出现感染新冠病毒症状且正在寻求医疗诊断。
- The employee is caring for an individual subject to a local quarantine or isolation order or who has been advised by a health care provider to self-quarantine. 员工正在照料受当地检疫或隔离令约束或已由医疗保健提供者建议进行自我检疫的个人。
- The employee is caring for the employee's child if the child's school or childcare provider has been closed or is unavailable due to COVID-19 precautions.  
由于该员工子女所在学校或托儿机构因新冠病毒预防而关闭或无法提供服务，该员工正在照料其子女。

Full-time employees are entitled to up to 80 hours of paid sick time, and part-time employees are entitled to a number of paid sick time hours equal to the number of hours that the employee ordinarily works, on average, during a 2-week period.

全职雇员有权享受最多80个小时的带薪病假时间，而兼职雇员有权享受一定数量的带薪病假时间，该数量等于该雇员通常在两周内平均工作的小时数。

**7b. Are there different payment requirements if the leave is for the employee vs. caregiver leave?**

对于雇员个人病假和雇员因需照顾病人而请假的支付要求是否有不同？

Yes. Paid sick leave is calculated based on the employee's regular rate of pay for the number of hours the employee usually works, up to a maximum of:

是的，带薪病假是根据员工通常工作的小时数的正常工资计算得出的，最高为：

- \$511 per day and \$5,110 in the aggregate where the employee him or herself is subject to a quarantine order related to COVID-19, has been advised by a health care provider to self-quarantine, or is experiencing symptoms and seeking a medical diagnosis, and;  
511美金/天或总计5110美金，当该员工自己接受与新冠病毒相关的隔离，或已由医疗保健提供者建议自行隔离，或出现感染新冠病毒症状且正在寻求医疗诊断；和
- \$200 per day and \$2,000 in the aggregate where the employee is caring for another individual subject to a quarantine order, the individual has been advised by a health care provider to self-quarantine, or the individual is experiencing symptoms, or the employee is caring for a son or daughter due to school or childcare closure.  
200美金/天或总计2000美金，当该员工正在照料另一个接受与新冠病毒相关的隔离，或已由医疗保健提供者建议自行隔离，或出现感染新冠病毒症状且正在寻求医疗诊断的个人；或该员工由于学校或托儿机构关闭正在照料其子女。

If the employee is off work because the employee is caring for an individual who is subject to a Federal, State or local quarantine or isolation order, is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable, due to COVID-19 precautions, or the employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor, then the employees rate of pay would be 2/3 the employee's regular rate of pay, not 100%.

如果雇员未能工作是因为该员工正在照料受联邦、州或当地检疫或隔离令约束的个人，或由于该员工子女所在学校或托儿机构因新冠病毒预防而关闭或无法提供服务，该员工正在照料其子女，或该员工出现由卫生和公共事务官员与财政部长和劳工部长协商确定的其他类似情况，那么该雇员的工资将是员工正常工资的三分之二，而不是100%工资。

### **7c. How long does an employee have to be employed by the employer before the employee is eligible for the emergency leave benefit?**

雇员需要为雇主工作多久才有资格获得紧急假期的福利？

Paid sick time is immediately available for use, regardless of how long the employee has worked for the employer.

无论员工为雇主工作了多长时间，带薪病假时间都可以立即使用。

### **7d. Does the Emergency Sick Leave Act allow employers to require employees first exhaust other leave, including paid time off, before they can use the Emergency Sick Leave Act Benefit?**

《紧急带薪病假法》是否允许雇主要求雇员在使用《紧急带薪病假法》权益之前先用完其他假，包括带薪休假？

No. The Emergency Paid Sick Leave Act includes an express provision that an employer may not require an employee to use other paid leave provided by the employer to the employee before the employee uses the paid sick time under this Act.

不是。《紧急带薪病假法》明确规定，雇主不得要求雇员在使用雇主根据该法规定的带薪病假之前使用雇主提供给雇员的其他带薪假期。

### **7e. What are the other conditions or restrictions of the Emergency Sick Leave benefit?**

紧急带薪病假福利还有哪些其他条件或限制？

- It does not carry over from year to year, and unused paid sick time is not payable upon separation from employment.  
紧急带薪病假福利不会从一年延续到下一年，并且在离职后无需支付未使用的带薪病假时间。
- The employer may not require, as a condition of providing paid sick time, that the employee search for or find a replacement employee to cover the hours during which the employee is using sick time. 雇主不能要求雇员，寻找替代员工来补偿其休假的时间作为提供带薪病假的条件。
- The employer may not discriminate or retaliate against the employee for taking leave under the Emergency Sick Leave Act.  
根据《紧急带薪病假法》，雇主不得歧视或报复请假的雇员。
- The employer may require employee follow reasonable notice procedures to continue to receive paid sick time.  
雇主可以要求雇员遵循合理的通知程序，以继续获得带薪病假。

### **7f. Are any employees exempt from Emergency Paid Sick Leave?**

是否有任何雇员豁免于《紧急带薪病假法》

Yes. The Secretary of Labor will have authority to issue regulations for good cause to:

是的。美国劳工部长根据正当理由有权发布法规来：

1. Exclude certain health care providers and emergency responders from the definition of employee.  
从员工定义中排除某些医疗保健提供者和应急人员。
2. Exempt small business with fewer than 50 employees from the requirements if the employee is caring for a son or daughter of such employee if the school or place of care of the son or daughter has been closed, or the child care provider of such son or daughter is unavailable.  
豁免员工人数低于50人的小型企业如果由于员工小孩所在学校或托儿机构关闭或无法提供服务，该员工正在照料其子女。
3. As necessary to carry out the purpose of the Emergency Sick Leave Law.  
执行《紧急带薪病假法》的目的。

Again, the regulations are to be issued by March 25, 2020, and we will provide more information at that time about how these exemptions may work.

同样，该法规将于2020年3月25日发布，届时我们将提供更多有关这些豁免如何运作的信息。

## 7g. What is the penalty for failure to pay sick time under the Emergency Sick Leave Act?

根据《紧急带薪病假法》，如果不支付病假期间薪水，雇主将受到什么处罚？

Failure to pay is considered failure to pay minimum wage under the Fair Labor Standards Act, which would include liquidated damages of two-times the amount owed and attorneys' fees.

不支付病假期间薪水将被视为《公平劳工标准法》下未支付最低工资，这将导致雇主支付两倍工资数量的违约赔偿金和律师费。

## 8. Do the FMLA Expansion and Emergency Paid Sick Leave Act ever work together?

《紧急状态家庭和病假扩展法》和《紧急状态带薪病假法》是否能共同运作？

Yes. Because both the FMLA Expansion and the Emergency Paid Sick Leave Act cover instances where leave is needed to take time off to care for an employee's son or daughter if the child's school or place of care has been closed or the child care provider is unavailable due to COVID-19 precautions.

是的，因为两法案均涵盖了因员工子女所在学校或托儿机构因新冠病毒预防而关闭或无法提供服务，该员工正在照料其子女的情况。

Notably, the Emergency Paid Sick Leave Act, which has no waiting period, would actually allow the employee to obtain paid leave during the 10-day waiting period that is required under the FMLA Expansion. Because the 2/3 reimbursement would kick in due to the Emergency Leave being caregiver leave, the amount due to the employee from the employer would be the same under both the FMLA Expansion and the Emergency Paid Sick Leave Act.

值得注意的是，《紧急状态带薪病假法》并没有等待时间，这实际上将允许雇员在FMLA扩展法案下所要求的10天等待期内获得薪水。由于在《紧急带薪病假法案》下是护理非员工本人所使用的假期将获得三分之二的工资，因此根据FMLA扩展法案和《紧急带薪病假法案》，雇主应付给雇员的薪水金额将相同。

Using our example from above: 就用我们之前举过的例子：

## The FMLA Expansion and Emergency Sick Leave Act Working Together

《紧急家庭和病假扩展法》和《紧急带薪病假法》共同运作

An employee's school has been shut down by government closure since March 16, 2020 and the employee, who earns \$18 an hour and regularly works 8 hours a day and 40 hours a week, took off work that day to care for the employee's under 18-year-old daughter. The FFCRA becomes effective April 2, 2020. The employee's 10-day unpaid leave period is from April 2, 2020 through April 12, 2020. During this time, the employee complies with all eligibility requirements under the Emergency Paid Sick Leave Act and the business is not an employer with fewer 50 employees that has been approved for an exemption for these employees, and eligible to receive 7 workdays of pay during that time period / 8 hours a day (assuming the employee was scheduled to work weekdays only) for a total of 56 hours and \$672 (at the employee's 2/3 hourly rate). As of April 13, 2020, the employee also would be eligible for the FMLA Extension, but would have 24 hours remaining under the Emergency Paid Sick Leave Act. Employee would use remaining 24 hours of Emergency Sick Leave through April 15, 2020 and, beginning April 16, 2020, be eligible for the 2/3 rate under the FMLA Expansion, which would continue for up to \$200 a day / \$10,000 in total benefit.

自2020年3月16日起，一个雇员的学校因政府关闭而关闭，且该员工的时薪为18美元，每天工作8小时，每周工作40小时。该员工于3月16日当天开始休假以照顾他不满18岁的女儿。FFCRA于2020年4月2日起生效。该员工的10天无薪假期从2020年4月2日至12日。在这期间，该雇员遵守了《紧急状态带薪病假法》下所有适用条件，且雇主不是一个雇员少于50人的且已经被豁免的企业，且雇员可以获得在这个时间段内获得7个工作日，每个工作日8小时（假设该员工仅计划在工作日工作），总计56小时的带薪病假，收到总计672美金的收入（为该员工小时工资的三分之二）。从2020年4月13日开始，该员工同样有资格受FMLA扩展法案保护，但是该员工在《紧急状态带薪病假法》下还剩余24个小时带薪病假可以使用。该员工可以在2020年4月15日使用剩余的24小时，且从2020年4月16日起有资格享受在FMLA扩展法案下三分之二的工资金额，雇主应持续发放该数额直到达到每天200美金/总计1万美金的福利上限。



In the event the business is a small employer with fewer than 50 employees and properly applies for and received an exemption under the Emergency Sick Leave Act (assuming that the Secretary of Labor allows it), the employee (so long as employed by the employer for 30 days and off work due to a child's school closure or impossibility) would not be entitled to any compensation until eligible under the FMLA Extension as the Emergency Sick Leave Act would not be available.

如果该企业是一家雇员少于50名的小型企业，并且根据《紧急病假法》(假设劳工部长允许的情况下)合理申请并获得了豁免，则该雇员(只要受雇于雇主超过30天及由于孩子的学校停课无法工作而休假)在没有获得FMLA扩展法案规定的资格之前，将无权获得任何补偿，因为《紧急带薪病假法》将不适用。

## **9. Will employers be reimbursed for these payments to employees? If so, how?**

雇主是否因获得支付给员工的薪水而获得补助？如果可以，如何获得？

Division G provides for Tax Credits for Paid Sick Leave and Paid Family and Medical Leave and provides that an employer will be allowed a tax credit against the employer's excise tax, which is 6.2% of the wage paid by the employer with respect to employment.

FFCRA的G部分规定了带薪病假，带薪家庭和病假的税收抵免政策，且其规定允许雇主抵扣雇主的消费税，就是雇主为就业支付工资数额的6.2%。

The amount of the credit allowed is increased by as much of the employer's qualified health plan expenses properly allocable to the qualified sick leave wages for which such credit is also allowed.

允许的抵免额根据病假工资与医疗保险计划费用的差额增加，并且允许抵免这一部分支付的病假工资。

That is as much as we will get into taxes as our tax and employee benefits groups will issue separate publications specifically on the tax credit issue.

上述为目前我们所能提供的有关税务方面的信息，我们的员工福利组将在另一份指南中回答更多的针对税收抵免的问题。

## **10. How does the FFCRA interrelate with state unemployment insurance benefits or in the event of a layoff situation or shutdown?**

FFCRA与州失业保险金或裁员或停工情况有何关系？

FMLA and emergency paid leave and unemployment deal with very different employment situations. For the leaves at issue in the FFCRA, an employee must miss work for specifically designated reasons.

FMLA和紧急带薪休假以及失业问题处理着截然不同的就业情况。对于FFCRA中的休假，员工必须出于特定原因而无法工作。

Unemployment, on the other hand, applies when an employer no longer has a job for an employee and subjects that employee to a layoff, furlough, or termination situation.

另一方面，失业是指雇主不再为雇员提供工作，并且该雇员被裁员或解雇的情况。

As such, it is important to understand the difference of when an employee is on leave for one of the qualifying reasons to which the FFCRA would apply and to those where the employee is not working due to a plant/office/facility shutdown or closure where unemployment would be appropriate.

因此，了解员工因FFCRA所适用的合格原因而休假与因工厂/办公室/设施关闭而导致员工失业之间的区别至关重要，在后者情况下失业是合理的。

## **11. Are there any other requirements that employers need to be aware of?**

雇主是否需要知道其他的相关要求？

Yes. The Emergency Paid Sick Leave Act requires employers conspicuously post and keep posted a notice, to be prepared or approved by the Secretary of Labor. That poster will be issued by March 25, 2020.

是的。《紧急带薪病假法》要求雇主在显著位置张贴通知，该通知应由劳工部长准备或批准。该通知将于2020年3月25日发行。

# CLIENT ALERT

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